

NEP - Semester End Examination – October 2025

Program: S.Y. B.Com – Semester - III **Course:** Industry and Service Management

Program Code: UGCOM01 **Course Code:** NUCM403

Duration: 2 Hour

Max. Marks: 60

Instructions:

1. All questions are compulsory.
2. Figures to the right indicate full marks.
3. Draw neat diagrams wherever necessary.

Q. 1	Solve the following case study and answer the questions mentioned below.	[15]	Course Outcome	Knowledge Level
	<p>Vitarich Foods Pvt. Ltd., a family-owned packaged food company in Pune, has been operating successfully for over 20 years. The company was known for its traditional pickles and snacks in Maharashtra. With increasing competition, changing consumer preferences, and the rise of modern trade, Vitarich started losing market share.</p> <p>In 2025, the management appointed a new finance manager, to assist in revamping the company's financial and strategic direction. The manager has identified that the company lacked strategic financial management (SFM) practices. There was no formal planning, no long-term financial goals, and no link between their business strategies and financial decisions.</p> <p>The manager explained to the board that aligning financial strategies with business goals could create long-term shareholder value and improve competitiveness. Also emphasized the need to balance stakeholder interests, including employees, suppliers, and local communities.</p> <p>a) What challenges did Vitarich face due to the lack of Strategic Financial Management?</p> <p>b) Identify three elements of Strategic Financial Management that the manager applied.</p> <p>c) How does linking financial strategy with business strategy help in long-term decision-making?</p> <p>d) Consider yourself to be the new financial manager of Vitarich and provide a detailed solution on strategic and financial goals and planning for the organization in the next 5 years.</p> <p>e) How can the emerging role of the finance manager influence the future of companies like Vitarich?</p>		CO1	L3, L6
Q. 2	Attempt any TWO of the following.	[15]	Course Outcome	Knowledge Level
(a)	Explain the meaning and principles of Strategic Financial management.		CO1	L2

	(b)	Provide details on the strategic planning process and the financial implications.		CO1	L1												
	(c)	<p>A company has recorded the following annual sales (₹ in lakhs) over the last 5 years:</p> <table><tr><th>Year</th><th>Sales (₹)</th></tr><tr><td>2020</td><td>50</td></tr><tr><td>2021</td><td>55</td></tr><tr><td>2022</td><td>60</td></tr><tr><td>2023</td><td>65</td></tr><tr><td>2024</td><td>70</td></tr></table> <p>Use the following methods to forecast sales for 2025:</p> <ol style="list-style-type: none">1. Straight-Line Method2. 3-Year Moving Average	Year	Sales (₹)	2020	50	2021	55	2022	60	2023	65	2024	70		CO1	L3
Year	Sales (₹)																
2020	50																
2021	55																
2022	60																
2023	65																
2024	70																
Q. 3		Attempt any TWO of the following.	[15]	Course Outcome	Knowledge Level												
	(a)	Describe the term capital budgeting and explain its techniques.		CO2	L2												
	(b)	Explain in detail the evaluation of lease decision v/s buy decision.		CO2	L4												
	(c)	<p>A company is considering launching a new product. There are two possible strategies:</p> <ul style="list-style-type: none">• Strategy A (High Investment): Requires ₹10,00,000 investment.<ul style="list-style-type: none">○ High Demand: 60% probability → Profit = ₹15,00,000○ Low Demand: 40% probability → Profit = ₹8,00,000• Strategy B (Low Investment): Requires ₹5,00,000 investment.<ul style="list-style-type: none">○ High Demand: 60% probability → Profit = ₹8,00,000○ Low Demand: 40% probability → Profit = ₹5,00,000 <p>Which strategy should the company choose based on Expected Monetary Value (EMV) using a Decision Tree?</p>		CO2	L3												
Q. 4		Attempt any TWO of the following.	[15]	Course Outcome	Knowledge Level												
	(a)	State the meaning of dividend policy and the theories associated with it.		CO3	L1												
	(b)	Explain in detail the various ways an organization get equity funding and debt funding.		CO3	L2												
	(c)	<p>ABC Ltd. provides the following information:</p> <ul style="list-style-type: none">• EBIT: ₹12,00,000• Interest: ₹2,00,000• Tax Rate: 30%• Number of Equity Shares: 50,000 <p>Calculate Earnings Per Share (EPS).</p>		CO3	L3												

Q.5		Attempt any TWO of the following.	[15]	Course Outcome	Knowledge Level
	(a)	Describe the meaning of various types of financial risks and the evaluation method.		CO4	L2
	(b)	What is the full form and meaning of FDI? Explain the various types of FDI.		CO4	L1
	(c)	State the various emerging financial instruments.		CO4	L1
Q.6		Write Short Notes – ANY FIVE			
	(a)	Emerging role of finance manager in today's time.		CO1	L4
	(b)	Risk analysis and its importance.		CO2	L1
	(c)	Buyback shares.		CO3	L2
	(d)	Hybrid financing		CO3	L2
	(e)	Mortgage funding		CO3	L1
	(f)	Working capital		CO4	L2
